

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Thursday 13th September, 2018

No. 489

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 40/2018–State Tax

Dated: 4th September, 2018

NOTIFICATION

In pursuance of section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) and sub-rule (3) of rule 45 of the Sikkim Goods and Services Tax Rules, 2017, and in supersession of the notification of the Government of Sikkim in the, Department of Finance, Revenue & Expenditure No. 53/2017-State Tax, dated the 28th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for making the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to June, 2018 till the 30th day of September, 2018.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**